

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

348B0038

HOUSE BILL NO. 1158

Introduced by: Representatives Apa and Napoli and Senators Lange, Albers, and Shoener

1 FOR AN ACT ENTITLED, An Act to revise the requirements for issuing a property tax receipt.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-21-1.1 be amended to read as follows:

4 10-21-1.1. ~~Each~~ The county treasurer shall send a written tax bill to each taxpayer against
5 whom a property tax has been assessed. Property tax bills sent to taxpayers may reflect the
6 breakdown of the tax by tax levies. The property tax bill shall also separately state the amount
7 of any taxes due as a result of a local decision to exceed the tax increase limits set forth in
8 § 10-13-36 or 10-12-43. If the treasurer does not mail the property tax receipts described in
9 §§ 10-21-14 and 10-21-15, the treasurer shall indicate in the property tax bill or a notice
10 enclosed with the bill that the treasurer does not intend to send a receipt unless requested by the
11 taxpayer. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy
12 breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet
13 shall contain an example of the computation of the total tax for an individual. The secretary of
14 revenue shall prescribe a uniform form which shall be used by the county treasurer for
15 notification of taxpayers as required by this section.

16 Section 2. That § 10-21-7.4 be amended to read as follows:

1 10-21-7.4. The county treasurer is not required to provide a duplicate tax receipt pursuant
2 to § 10-21-14 for each tax payment made monthly pursuant to §§ 10-21-7.1 to 10-21-7.3,
3 inclusive. The county treasurer ~~shall~~ may provide a receipt for taxes paid when the entire year's
4 taxes are paid in full. The county treasurer shall provide a receipt if requested by any person who
5 has paid the entire year's taxes in full.

6 Section 3. That § 10-21-14 be amended to read as follows:

7 10-21-14. ~~Each~~ The county treasurer shall make duplicate receipts for tax payments. One
8 receipt ~~shall~~ may be delivered to the person paying the taxes and the other shall, within one
9 week, be filed with the auditor. The auditor's copy of the receipt shall specify the property on
10 which the tax was assessed, the amount of taxes collected for state purposes including the levy
11 for state highways, the amount of each separate and distinct fund the tax is allocated to, and the
12 years for which any of the real property described ~~therein~~ has been sold for taxes and not
13 redeemed, unless the certificates for such tax sales are more than six years old.

14 Any county auditor who fails to enter upon any tax receipt the amount of taxes for state
15 purposes, or any county treasurer who fails to specify on the duplicate tax receipt the information
16 required by this section, is guilty of a Class 2 misdemeanor.

17 Section 4. That § 10-21-15 be amended to read as follows:

18 10-21-15. The county treasurer in collecting taxes shall collect the oldest tax first, and may
19 not issue ~~his~~ a receipt for the current year until all prior taxes are paid. The ~~possession~~ existence
20 of a tax receipt issued by the county treasurer ~~shall be~~ is conclusive evidence that all prior taxes
21 which are chargeable against the property ~~in such receipt~~ described in the receipt have been fully
22 paid and ~~shall be~~ constitutes a bar to the collection of any prior taxes ~~thereon~~ on the property,
23 unless otherwise stated in the receipt. Such statement in the receipt shall specifically identify the
24 tax, which is not to be barred by the receipt.